

**EXHIBIT A**

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	Chapter 11
	)	
Squirrels Research Labs LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 21-61491
	)	(Jointly Administered)
Debtors.	)	
	)	Judge Russ Kendig
_____	)	

**DECLARATION OF MARC B. MERKLIN  
IN SUPPORT OF APPLICATION FOR ORDER AUTHORIZING  
DEBTORS TO EMPLOY AND RETAIN BROUSE McDOWELL, LPA AS  
GENERAL BANKRUPTCY COUNSEL EFFECTIVE AS OF THE PETITION DATE**

Now comes MARC B. MERKLIN, after having been first duly sworn according to law, and deposes and states under oath as follows:

1. I am a shareholder in the law firm of Brouse McDowell, LPA, 388 S. Main Street, Suite 500, Akron, Ohio 44311 (“Brouse McDowell”). I am of majority age and am competent to testify regarding the matters herein stated.

2. Neither I nor any member, associate or professional employee of Brouse McDowell are relatives, as that term is defined under Section 101(39) of Title 11, United States Code (“Bankruptcy Code”), of any judge of the United States Bankruptcy Court for the Northern District of Ohio, or the United States District Court for the Northern District of Ohio.

3. Neither I nor any member, associate or professional employee of Brouse McDowell are or have been so connected with any judge of the United States Bankruptcy Court

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

for the Northern District of Ohio or the United States District Court for the Northern District of Ohio, so as to render the employment of Brouse McDowell as counsel for the Debtors, in the above-captioned Chapter 11 proceedings improper under Bankruptcy Rule 2014 or under the Code of Professional Responsibility promulgated and revised September 1, 1987, by the Supreme Court of the State of Ohio and relating to the practice of law within the state of Ohio, or otherwise.

4. The Honorable Alan M. Koschik and the Honorable Jessica E. Price Smith, judges of the Bankruptcy Court for the Northern District of Ohio, are former shareholders of Brouse McDowell, which status terminated on May 1, 2014, and August 19, 2011, respectively. Further, the law clerk, John Hickey, and judicial assistant, Renee Bowers, of Judge Koschik are former employees of Brouse McDowell, which employment status terminated on June 30, 2016, and September 21, 2007, respectively.

5. Kate M. Bradley, an attorney for the United States Trustee, is a former shareholder of Brouse McDowell, which status terminated on October 31, 2019. Other than Kate M. Bradley, neither I nor any member, associate, or professional employee of Brouse McDowell have any connection with the office of the United States Trustee, or any person employed in the office of the United States Trustee.

6. On November 1, 2019, Julie K. Zurn, a shareholder of Brouse McDowell, was appointed by the United States Trustee for Region 9 to serve on the panel of Chapter 7 Trustees in the Northern District of Ohio in Akron.

7. On February 19, 2020, Bridget A. Franklin, a shareholder of Brouse McDowell, was appointed by the United States Trustee for Region 9 to serve as a case-by-case Subchapter V Trustee in the Northern District of Ohio.

8. On October 4, 2021, Jonathan M. D'Andrea, a former law clerk for Judge Kendig, joined Brouse McDowell as an associate. Attorney D'Andrea's employment status with the Court terminated on August 31, 2021. In accordance with the operating procedures established by Judge Kendig, Attorney D'Andrea will not appear in these Chapter 11 Cases.

9. Brouse McDowell has undertaken a detailed database and electronic search to determine, and to disclose, whether it represents or has represented any significant creditors, insiders of the Debtors and other parties in interest. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, Brouse McDowell conducted a search of its database to determine whether it has any relationships with any of the interested parties.

10. Attached hereto as Exhibit A is a list of parties, including creditors and parties-in-interest with respect to these proceedings, that Brouse McDowell searched in connection with performing a conflicts analysis with respect to the Debtors.

11. Upon information and belief after reasonable inquiry, neither I nor any member, associate or professional employee of Brouse McDowell represent or have any connection with the Debtors, any of the Debtors' creditors, or any other party-in-interest, or their respective attorneys or accountants, in connection with these proceedings so as to make Brouse McDowell's employment improper.

12. Brouse McDowell has represented and continues to represent the Ohio Bureau of Workers' Compensation in matters wholly unrelated to these proceedings. Brouse McDowell will not represent the State of Ohio in any matter related to these Chapter 11 proceedings.

13. As specifically set forth herein, Brouse McDowell represents certain of the Debtors' creditors or other parties in interest in ongoing matters unrelated to the Debtors and these Chapter 11 Cases. None of the representations described herein are adverse to the interests

of the Debtors or the Debtors' estates. Moreover, pursuant to Bankruptcy Code section 327(c), Brouse McDowell does not believe it is disqualified from acting as the Debtors' counsel as a result of its representation of certain of the Debtors' creditors or other parties-in-interest in matters unrelated to these Chapter 11 Cases.

14. Brouse McDowell has not represented the parties in paragraphs 12 and 13 in any matter related to the Debtors and will not represent such parties in any matters related to the Debtors during these Chapter 11 proceedings.

15. Accordingly, to the best of my knowledge, Brouse McDowell is a "disinterested person" as such term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code.

16. Brouse McDowell is conducting a continuing inquiry into any matters which would affect the firm's disinterested status, and I will file promptly a supplemental verified statement setting forth the results of that inquiry, if additional disclosure is required.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

December 3, 2021

/s/ Marc B. Merklin  
Marc B. Merklin (0018195)

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**EXHIBIT A**  
**LIST OF PARTIES**

<b>Name</b>	<b>Status Description</b>
American Electric Power	Creditor
Aaron Holquin	Creditor
Aaron Reimer	Creditor
Alton Hare	Creditor
Amazon Web Services	Creditor
Andrew Gould	Insider
Avnet Inc.	Creditor
Ben George	Creditor
Bill Gallagher	Insider
Bittware Inc. / Molex	Creditor
Bradley Conn	Creditor - Insider
Brandon Osborne	Creditor - Insider
Brandon Pen	Creditor
Brett Mashford	Creditor
Brian Fiducci	Creditor
Brian Klinger	Creditor
Chad Clark	Creditor
Cincinnati Insurance Companies	Creditor
Clarence Smith	Creditor
Clifton Larsen Allen LLP	Creditor
Daniel Hajdu	Creditor
Daniel Russo	Creditor
Darien Lyons	Creditor
Darry Kurpysz	Creditor
David Stanfill	Insider
Dean Givens	Insider
DHL Express	Creditor
Donald Ruffatto	Creditor
Dustin Hooper	Creditor
Elliot Boutin	Insider
Enrique Espinosa	Insider
Everett Fominyen	Insider
Everhard Glass Co Inc	Creditor
Everstream	Creditor
Expeditors International	Creditor
Fabrizio Simonetti	Creditor
FedEx	Creditor
Fernando Molina	Creditor
Gabriel and Andrew Boutin	Insider

<b>Name</b>	<b>Status Description</b>
Gail O'Connell	Insider
George Jimenez	Insider
Gilbert Rodriguez	Creditor
GS1 US, Inc.	Creditor
Grant Giltz	Landlord
Hailu Looyestein	Creditor
Harry Terranova	Creditor
Henry Ryan	Creditor
IPS Assembly Corp.	Creditor
Israel Garcia	Creditor
JC Pack	Creditor
Jason Paik	Creditor
Jason Price	Creditor
Jason Rettburg	Insider
Jason Skender	Insider
Jean Viljoen	Creditor
Jeffrey Cordell	Creditor
Jessica Gritzan	Insider
Joaquim Ginesta	Creditor
Jon Bulger	Insider
Jonathan Hulecki	Insider
Jordan Kupersmith	Creditor
Jose Rubio	Creditor
Josh Luoni	Creditor
Joshua Harris	Creditor
Justin O'Connell	Insider
Kimble Companies, Inc.	Creditor
Koby Electric	Creditor
Kyle Slutz	Creditor - Insider
Kyle Tricarico	Creditor
Luco Gilardi	Creditor
Mario Fortier	Creditor
Marius Nastasenko	Creditor
Mark D'Aria	Creditor
Mark Veon	Creditor
Metal Masters Inc.	Creditor
Michael Dai	Creditor
Michael Maranda	Insider - Creditor
Michael Rampton	Creditor
Michael Riley	Creditor
Michael Robinson	Creditor
Miguel Chacon	Creditor
Mohamed Kazem	Creditor
Naoaki Kita	Creditor

<b>Name</b>	<b>Status Description</b>
Nick Yarosz	Creditor
Nicolas Rochon	Creditor
NJEB Partners	Creditor
One Haines Company	Landlord
PHB	Creditor
Pat Clay	Creditor
Patrick Nadeau	Creditor
Paul Billinger	Creditor
Paul Kelsey	Creditor
Peter Ensor	Creditor
Phillippe Germain	Creditor
Protech Security, Inc.	Creditor
Rajesh Bhakar	Creditor
Raymond Wodarczyk	Creditor
Redboard Circuits, LLC	Creditor
Rexxel	Creditor
Richard Bergstrom	Creditor
Richard Weeks	Creditor
Robin Wolf	Creditor
Ruben Sousa	Creditor
Ryan Marfone	Creditor
Sam Adams	Creditor
Samtech Inc.	Creditor
Scott Chen	Creditor
Sidney Keith	Insider
Squirrels LLC	Creditor / Affiliate company
Stefano Chiesa	Creditor
Stephen Allison	Insider
Steve Turnshek	Creditor
Thom Kuznia	Creditor
Tim Bredemus	Creditor
Tim Conway	Creditor
Tommy DeFreitas	Creditor
ToRea Consulting	Creditor
Trevor Steinle	Creditor
Tri Ho	Creditor
Troy Keplinger	Creditor
Tulip Tech Mining	Creditor
Uline	Creditor
Welbour Espartero	Creditor
William Paden	Creditor
William Sweeney	Insider